

1904, art. 81, sec. 221. 1892, ch. 704, sec. 7.

225. It shall be the duty of all distillers, warehousemen and others to exhibit all necessary information on oath if required, to the appeal tax court of Baltimore city, the several boards of county commissioners in the respective counties where distilleries are situate, and to any authorized officer proceeding to execute a distraint or to collect the tax imposed under this sub-title; and a failure so to do upon demand made shall be deemed a misdemeanor and subject to indictment, and upon indictment and conviction shall subject the offender to a fine of not less than fifty dollars nor more than five hundred dollars.

See notes to sec. 218.

Ibid. sec. 222. 1892, ch. 704, sec. 8.

226. Any warehouseman, custodian or agent paying the tax on distilled spirits herein provided for shall have a lien upon the distilled spirits covered by such tax.

See notes to sec. 218.

Ibid. sec. 223. 1892, ch. 704, sec. 9.

227. The reports and returns required by this sub-title shall as far as possible describe the distilled spirits by name, serial numbers, dates and other convenient identifications.

See notes to sec. 218.

Ibid. sec. 224. 1892, ch. 704, sec. 10.

228. It shall be the duty of the tax commissioner of the State to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of this sub-title.

See notes to sec. 218.

State Auditor.

Ibid. sec. 225. 1902, ch. 257, sec. 217.

229. There shall be in the treasury department a state auditor, to be appointed by the governor, comptroller and treasurer, or a majority of them, who shall take the oath prescribed by the constitution, and shall hold his office for two years from the date of his qualification, and until the appointment and qualification of his successor, and shall receive a salary of eighteen hundred dollars *per annum*, payable quarterly, and such expenses (not exceeding five hundred dollars in any one year), as may be audited by the comptroller, who shall issue his warrants for the quarterly payments of the salary, and for such an amount of expenses as said comptroller shall allow. He shall give a bond to the State of Maryland in the penalty of twenty-five hundred dollars, conditioned for the faithful performance of his duties, with surety to be approved by the comptroller.